



Belgium – Netherlands Joint IFA Branch Meeting

Antwerp | 6 September 2024 | Programme

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About the event

The Belgian and Netherlands IFA branches invite you to the city of Antwerp for a day of engaging discussions on the new bilateral tax convention and other international tax developments in the Low Countries.

For more information on registrations and logistics, please check the Conference webpage at ifa-nl.org/bilateral.

Certificates of attendance and PE credits

Netherlands: Participants may request a certificate of attendance by registering at the event. **Members of the *Nederlandse Orde van Belastingadviseurs* (NOB)** are eligible to up to 5.25 PE credits (vaktechnisch).

Belgium: Accreditations for the following professional associations may be requested:

- Orde van Vlaamse Balies (OVb);
- Ordre des barreaux francophones et germanophone (Avocats.be);
- Institute for Tax Advisors and Accountants (ITAA).



Morning

08:30 Registration, networking and refreshments

09:30 Opening of the Conference

Bernard Peeters (Chair Belgian branch) and Maikel Evers (Chair Netherlands branch)

09:45 Session 1: Reaped benefits and peculiarities for individuals

Session Chair: Frank Pötgens – Vrije Universiteit Amsterdam / De Brauw Blackstone Westbroek

Panel members: Angie Clocheret, David Tiesinga, Pepijn van Eijk, Griet Vanden Abeele, Martijn Verwijs

11:00 Coffee break

11:30 Session 2: Understanding challenges and prospects for business with emphasis on PE presence

Session Chair: Tim Wustenberghs – Universiteit van Antwerpen / Deloitte

Panel members: Jasper Korving, Veerle Lerut, Evelien Luyck, David Tiesinga

12:45 Networking lunch



Afternoon

14:00 **Comedy break with Bas Birker**

14:30 Session 3: **Delving into the classics: how recent Belgian and Dutch case law keeps the narrative on tax treaty and EU abuse and beneficial ownership relevant**

Session Chair: Margriet Lukkien - Loyens & Loeff

Panel members: Linda Brosens, Loes van Hulsten, Ward Willems

15:45 **Coffee break**

16:15 Session 4: **A hands-on perspective on the functioning of Dispute Prevention and Resolution mechanisms**

Session Chair: Caroline Docclo - Université libre de Bruxelles / Solvay Brussels School / Loyens & Loeff

Panel members: Rhys Bane, Filip Haes, Harm Mark Pit

17:15 Session 5: **The interplay between the new Dutch entity tax classification rules and Belgian domestic legislation**

Session Chair: Gijs Fibbe - Baker Tilly Netherlands N.V. / Erasmus Universiteit Rotterdam

Panel members: Ilse Lagerweij, Bart Peeters

18:00 **Closing remarks by the Branch Chairs**



Evening

18:15 Visit to the Antwerp Zoo and Walking BBQ Dinner

Join us for a short evening stroll at the Antwerp Zoo, where we will wander among the resting animals and soak in the serenity of the garden.

Following the walk, we invite you to enjoy a Belgian barbecue and refreshing beverages. Reconnect with old IFA friends and forge new friendships. If you'd like to bring a guest, kindly refer to the [registration page](#) for additional details.





Session Information



Session 1: Reaped benefits and peculiarities for individuals

In particular, my panel will examine the taxation of dividends (Article 10), interest (Article 11), capital gains (Article 13), directors' fees (Article 15) and pensions (Article 16) in the context of individuals under the new double tax treaty.

The session will begin with an overview of these treaty articles, followed by an in-depth analysis of specific topics such as (i) dividends, interest and capital gains in relation to emigrating individual shareholders, (ii) individuals resident in Belgium holding shares in Dutch special investment vehicles such as the Exempt Investment Institution and the Fiscal Investment Institution, (iii) the impact of the Belgian annual tax on securities accounts and the Belgian Cayman tax, (iv) directors' fees and the demarcation from remuneration received as an employee, and (v) various pension and annuity issues that exist under the current treaty and will continue under the new treaty.

Panel members:

- Martijn Verwijs, *Senior manager (International) wage tax at ASML*
- Pepijn van Eijk, *Tax Consultant at KPMG Meijburg & Co*
- Griet vanden Abeele, *Tax Lawyer (Partner) at Tiberghien Belgium*
- Angie Clocheret, *Advisor International Tax, Belgian Federal Tax Administration*

Panel Chair: Frank Pötgens – *Professor of International and European Tax Law at Vrije Universiteit Amsterdam / Partner at De Brauw Blackstone Westbroek*





Session 3: Delving into the classics: how recent Belgian and Dutch case law keeps the narrative on tax treaty and EU abuse and beneficial ownership relevant



“During the third panel, recent developments in the area of abuse and beneficial ownership under tax treaties and EU law, both from a Belgian and Dutch perspective, will be discussed. The panelists will address the case law of the courts of both countries and will address which developments under the existing Belgian-Netherlands tax treaty will also carry over to the new Belgian-Netherlands tax treaty.”

Panel members:

- Linda Brosens, *Tax Lawyer at Loyens & Loeff / Professor at the University of Antwerp*
- Loes van Hulten, *Professor of Fiscal economy at Erasmus University Rotterdam / Senior Manager at Deloitte*
- Ward Willems, *Belgian Federal Tax Administration, Large Enterprises Section (International Tax Unit)*

Panel Chair: Margriet Lukkien – *Tax Partner at Loyens & Loeff*



Session 4: A hands-on perspective on the functioning of Dispute Prevention and Resolution mechanisms



“The fourth panel will address dispute prevention and resolution under the new Belgian-Netherlands tax treaty. The panel will cover the mutual agreement provision (article 24), reviewing the relevant changes between the existing mutual agreement provision (including the Multilateral Instrument) and the new mutual agreement provision, such as the removal of the arbitration provision”

Panel members:

- Rhys Bane, *Associate at Lubbers, Boer & Douma*
- Filip Haes, *Belgian Delegated Competent Authority responsible for all MAP and BAPAs related to TP*
- Harm Mark Pit, *Netherlands Tax Administration*

Panel Chair: Caroline Docclo – *Tax lawyer at Loyens & Loeff / Professor at Université Libre de Bruxelles and University of Liège*



Session 5: Assessing the interplay between the Dutch legal entity tax qualification rules and Belgian domestic legislation



“In the final session of the day, the panelists will examine the interplay between the new Dutch entity tax classification rules and the new tax treaty approach to hybrid entities. They will assess the effects of these rules on cross-border situations and discuss the practical implications for entities operating in both jurisdictions.”

Panel members:

- Ilse Lagerweij, *Tax associate at DLA Piper*
- Bart Peeters, *Professor at University of Gent, University of Antwerp, University of Liège*

Panel Chair: Gijs Fibbe – *Tax partner at Baker Tilly Netherlands N.V. / Lecturer Erasmus Universiteit Rotterdam*